



CITY OF AUSTIN

Office of the City Auditor



Annual Service Plan

Austin, Texas

Calendar Year 2004

City Auditor
Stephen L. Morgan, CIA, CFE, CGAP, CGFM

Deputy City Auditor
Colleen G. Waring, CIA, CGAP, CGFM

Alternative formats are available upon request.
Please call (512) 974-2805 or Relay Texas #711.



City of Austin

MEMO



Office of the City Auditor

206 E. 9th Street, Suite 16.122

P. O. Box 1088

Austin, Texas 78767-8808

(512) 974-2805, Fax: (512) 974-2078

Email: oca_auditor@ci.austin.tx.us, web site: <http://www.ci.austin.tx.us/auditor>

November 19, 2003

To: Mayor and Council Members

A handwritten signature in black ink, reading "Stephen L. Morgan".

From: Stephen L. Morgan, City Auditor

Subject: Approved OCA CY 2004 Service Plan

Thank you for your assistance in developing our proposed CY 2004 Service Plan. With your input and approval, we will be carrying out projects in the following seven areas:

1. Results: Optimize quality of City outputs or outcomes for selected Council priorities.
2. Economy/Efficiency & Revenue Accountability: Optimize revenues and reduce selected expenditures.
3. IT & Information Availability: Optimize information availability and effectiveness of technology and information management.
4. Compliance & Safeguarding: Adherence to policy or laws; public integrity; safeguarding of assets.
5. Austin Energy: Conduct audits in partnership with Austin Energy, as requested by City Council.
6. Follow-Up: Verification of management's reported implementation status of prior audit recommendations.
7. Assistance: Assist Council and management in implementing best practices and strengthening internal controls.

The attached plan contains projects and hours proposed and approved for CY 2004.

In addition, because the number of projects identified through risk assessment and stakeholder input exceeded available resources in CY 2004, we have displayed additional project options for multi-year planning of CY 2005 – CY 2007. Project proposals for these years will be subject to change based on ongoing risk assessment results and stakeholder input.

The draft plan was presented to the Council Audit and Finance Committee on October 28, 2003, and formally approved at the November 18, 2003 Audit and Finance Committee meeting.

cc: Toby Futrell, City Manager

Juan Garza, General Manager, Austin Energy

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

CONTENTS

Approved CY 2004 Service Plan – Overview of Projects and Hours.....	1
Project Objectives – Approved CY 2004 & Carryover Projects	
• Results Projects	2
• Economy/Efficiency & Revenue Accountability Projects	3-4
• IT & Information Availability Projects	5
• Compliance & Safeguarding Projects.....	6-7
• Austin Energy Projects	8
• Follow-Up Projects	9
• Assistance Projects.....	10

ATTACHMENTS:

Overview of Multi-Year Outlook – CY 2004 – CY 2007	12
Project Objectives – Potential CY 2005 – CY 2007 Projects	
• Results Projects	13-14
• Economy/Efficiency & Revenue Accountability Projects	15
• IT & Information Availability Projects	16
• Compliance & Safeguarding Projects.....	17-18
• Austin Energy Projects	19
• Follow-Up Projects	20
• Assistance Projects.....	21

APPROVED

Office of the City Auditor
CY 2004 Service Plan

PG #	Performance Goals & Strategies	CY 2004 PROJ BUD	
Results: Optimize quality of City outputs or outcomes for selected Council priorities.			
2	Ongoing Identification of High Risk Issues (3-year cycle)	3,000	
2	Watershed Protection Project Distribution	2,000	
2	Public Safety Service Delivery Model Audit – EMS	600	
2	Law Department--Service Availability - Closeout	50	
Economy/Efficiency & Revenue Accountability: Optimize revenues and reduce selected expenditures.			
3	Citywide Overtime Usage	2,500	
3	Cash Handling (Series)	1,000	
3	Fee Structure Review	500	
3	Tree Planting Program Income	500	
4	Newly Annexed Areas – Sales Tax - Closeout	50	
I.T. & Information Availability: Optimize information availability & effectiveness of technology.			
5	3-1-1 & Related Efforts Project Assurance	1200	
Compliance & Safeguarding: Adherence to policy or laws; public integrity; Safeguarding of assets.			
6	Sole Source Contracting - R/V	1,000	
6	Water Utility EPA Compliance R/V	1,000	
6	Inventory Benchmarking Study (Series Startup)	760	
7	INTEGRITY UNIT	4500	
	Respond to Complaints		
	Proactive Fraud Detection		
	Management Integrity Committee Support Activities		
Austin Energy: Conduct audits in partnership with Austin Energy, as requested by City Council.			
8	Power Generation – Fayette efficiency & safety	1,200	
8	Power Generation – STP contract compliance	200	
8	Austin Energy Revenue Audits – chiller billings	750	
8	Survey of Strategic Planning Risks – CIP planning	1,000	
8	Wholesale Marketing - ERCOT Billing - Report & Close-Out	150	
Follow-Up Verification: Verify reported implementation status for prior audit recommendations.			
9	EMS Safety Audit	600	
9	Austin Energy Green Choice Audit	250	
9	Solid Waste Services Safety Audit - Report & Closeout	140	
Assistance: Assist Council & management in implementing best practices and strengthening internal controls.			
10	Reserve for Assistance to Council	300	
TOTAL HOURS		23,250	23,250 Maximum available hours for FY 2004
FTEs (at 1500 direct hours available per FTE)		15.50	15.50 Authorized FTEs (@19.5 less Admin. Staff-2 & Exec. Mgt-2)

Black = Proposed new project; Red = Carryover project from FY 2002; Blue = Continuing responsibility

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

Results: Optimize quality of City outputs or outcomes for selected Council priorities.

Performance Strategies: Results Projects	PROJ HOURS TO COMPLETE	Comments
Ongoing Identification of High Risk Issues (Second year in three-year cycle) <ul style="list-style-type: none">Continue risk assessment of one-third of City operations, focusing in CY04 on Enterprise Services and CIP Management Services departments.	3000	
Watershed Protection Project Distribution <ul style="list-style-type: none">Determine the geographic distribution of projects and funding for water quality control, erosion control, flood control and drainage maintenance/improvements.	2000	
Public Safety Service Delivery Model – EMS <ul style="list-style-type: none">Determine Feasibility of implementing a “floating ambulance” service delivery model.	600	
Carryover Results Projects.		
Law Department – Service Availability <ul style="list-style-type: none">Complete project closeout.	50	

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

Economy/Efficiency & Revenue Accountability: Optimize revenues and reduce selected expenditures.

Performance Strategies: Economy Projects	PROJ HOURS TO COMPLETE	Comments
Citywide Overtime Usage	2500	Partner with Water Utility Internal Audit.
<ul style="list-style-type: none"> Assess the level of overtime usage in selected City departments, benchmark against comparable entities, and identify opportunities for more economical use of overtime. 		
Cash Handling Series	1000	
<ul style="list-style-type: none"> Cash Handling Control Review: Determine whether cash handling controls are in place and functioning effectively in selected City departments. For example, <ul style="list-style-type: none"> TPSD Parking Space Management Community Care Clinics & Pharmacy Services HHSD Animal Services Library Circulation Services Municipal Court Customer Service & Magistrate Support Austin Energy Markets & Customer Service 		
Fee Structure Review Audit	500	May start in 2003 if hours are available and with Audit & Finance Committee approval.
<p>(Scope: rates, fees, etc. that have not been reviewed recently)</p> <ul style="list-style-type: none"> Determine if selected fees and rates are consistent with those of comparable Cities. Determine the degree to which these fees, rates, etc. cover the City's cost of service. OPTION: Provide assurance as to the credibility of fee review performed by management consultant. 		
Tree Planting Program Income	500	
<ul style="list-style-type: none"> Do the donations coming in to AE get transferred to PARD completely and timely? Does PARD spend the money in compliance with the program goals and objectives? 		

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

Carryover Economy/Efficiency & Revenue Accountability Projects

Performance Strategies: Economy Projects	PROJ HOURS TO COMPLETE	Comments
Newly Annexed Areas – Sales Tax	50	
<ul style="list-style-type: none">Complete project closeout		

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

I.T. & Information Availability: Optimize information availability and effectiveness of technology and information management.

Performance Strategies: Information Projects	PROJ HOURS TO COMPLETE	Comments
3-1-1 Non-Emergency Call Center & Related Information	1200	
Integration Efforts – Project Assurance		
<ul style="list-style-type: none">• Determine whether controls are in place to ensure that the data collected by the Call Center will be accurate, timely, and accessible.• Identify and assess how the information will be used in governance and responding to service needs.• Assess the extent to which information from various City data sources will be coordinated and integrated to provide a complete "control panel" for Council, management, and citizen use in monitoring complaints about City services and performance results of City operations.		

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

Compliance & Safeguarding: Provide assurance as to compliance with City policies, contract terms, or accuracy of reports; Contribute information and expertise to the City's public integrity efforts.

Performance Strategies: Compliance and Safeguarding	PROJ HOURS TO COMPLETE	Comments
Sole Source Contracting Risk & Vulnerability Assessment <ul style="list-style-type: none">Assess risk and vulnerability in City departments' compliance with state and local requirements regarding sole source purchases.	1000	
Water Utility EPA Compliance Risk & Vulnerability Assessment <ul style="list-style-type: none">Determine the extent to which the \$150 million expenditure planned by the utility will bring the City into compliance with relevant EPA regulations.	1000	
Inventory Control Series – Consumables Benchmarking Study (Series Startup) Options for 2004: <ul style="list-style-type: none">Identify inventory expenditures over a 3-5 year period Citywide, and locate appropriate benchmarks for comparing the City's performance in inventory expenditure levels and controls.Identify best practices, management controls, and functions required for effective inventory management systems. Develop control checklists for use by management in initiating control self-assessment and for use by OCA in testing controls in selected locations starting in 2005.	760	

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

Continuing Compliance and Safeguarding Initiatives

Performance Strategies: Compliance and Safeguarding	PROJ HOURS TO COMPLETE	Comments
INTEGRITY UNIT	4500	
<ul style="list-style-type: none">• Respond to Complaints• Proactive Fraud Detection – examples:<ul style="list-style-type: none">○ Improper Payment Audit for Selected Vendor Types: Audit high-risk areas for improper payments and refund opportunities.○ Austin Energy Policing of Electricity Theft: Determine whether the utility is maximizing revenue recovery through its efforts to investigate electricity theft.		
Management Integrity Committee (MIC) Support Activities		
<ul style="list-style-type: none">• CAIU staff collaborating with APD, HRD, and the Law Department to complete Revisions to the Management Integrity Administrative Bulletin;• Monthly reporting to Management Integrity Committee on the status of investigations.• Training on Fraud Issues and Fraud Detection: Partner with management in providing guidance to departments about fraud Do's and Don't's, the role of the MIC, and changes in audit standards regarding fraud detection during audits.		

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

Austin Energy: Audits conducted in partnership with Austin Energy, in accordance with Council direction.

Performance Strategies: Compliance and Safeguarding	PROJ HOURS TO COMPLETE	Comments
Austin Energy Power Generation Audits – Fayette <ul style="list-style-type: none">Are LCRA and AE meeting industry standards for efficiency and safety at the Fayette Power Project?	1200	
Austin Energy Power Generation Audits – STP <ul style="list-style-type: none">Determine whether the South Texas Nuclear Project is being operated in compliance with contract terms.	200	Partner with Austin Energy Internal Audit
Austin Energy Revenue Audits <ul style="list-style-type: none">Are chiller billings booked and collected on a timely basis?	750	
Survey of Strategic Planning Risks – CIP <ul style="list-style-type: none">How accurate are CIP planning/spending projections?	1000	

Carryover Austin Energy Projects

Wholesale Marketing – ERCOT Billing <ul style="list-style-type: none">Complete report and closeout	150
---	-----

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

Follow-Up Verification: Audits conducted to verify management's report of implementation status for prior audit recommendations. (Required by Government Auditing Standards)

Performance Strategies: Follow-Up	PROJ HOURS TO COMPLETE	Comments
EMS Safety Audit <ul style="list-style-type: none">Verify reported implementation status of selected recommendations from 2001 audit of EMS Employee Safety.	600	
Austin Energy Green Choice Audit <ul style="list-style-type: none">Verify reported implementation status of recommendations from 2003 audit of Green Choice program.	250	
Carryover Follow-Up Projects		
Solid Waste Services Safety <ul style="list-style-type: none">Complete report and closeout	140	

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

Assistance: Assist Council and management in implementing best practices and strengthening internal controls.

Performance Strategies: Assistance	PROJ HOURS TO COMPLETE	Comments
Council Assistance	300	
<ul style="list-style-type: none">Time allocated for OCA staff to provide special-request, narrow-scope audit services, in accordance with Audit and Finance Committee approval.		

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

Office of the City Auditor
Multi-Year Project Outlook

Selections are subject to change based on ongoing
risk assessment results and stakeholder input.

PG #	CY 2004	PG #	CY 2005	PG #	CY 2006	PG #	CY 2007
Results Projects:							
2	Ongoing Identification of High Risk Issues (3-yr cycle)	2	Ongoing Identification of High Risk Issues (3-yr cycle)	2	Ongoing Identification of High Risk Issues (3-yr cycle)	2	Ongoing Identification of High Risk Issues (3-yr cycle)
2	Watershed Protection Project Distribution	13	EGRSO – Contract Management Controls	13	Records Management (Series)	13	Records Management (Series)
2	Public Safety Service Delivery Model Audit – EMS	13	Public Safety Service Delivery Model Audit – Fire	13	Public Safety Service Delivery Model Audit – Police	13	EGRSO - Economic Development Incentives
2	Law Department--Service Availability - Closeout	14	Neighborhood Planning Interrelationships	14	Small and Minority Business Development	14	Development Review, Permitting & Inspection
Economy/Efficiency & Revenue Accountability Projects:							
3	Citywide Overtime Usage						
3	Cash Handling (Series)	3	Cash Handling (Series)	3	Cash Handling (Series)		TBD
3	Fee Structure Review			15	Review of Pension Payments to Deceased Persons		
3	Tree Planting Program Income				TBD		
4	Newly Annexed Areas – Sales Tax - Closeout						
I.T. & Information Availability Projects:							
5	3-1-1 & Related Efforts Project Assurance	16	Council Information Needs	16	Budget Document		TBD
		16	E-Government Implementation (Series)	16	E-Government Implementation (Series)	16	E-Government Implementation (Series)
Compliance & Safeguarding Projects:							
6	Water Utility EPA Compliance - R/V	6	Water Utility EPA Compliance - Continuation	6	Water Utility EPA Compliance - Continuation		TBD
6	Sole Source Contracting - R/V	6	Sole Source Contracting - Continuation				
6	Inventory Benchmarking Study (Series Startup)	6	Inventory Control – Consumables (Series)	6	Inventory Control – Consumables (Series)	17	Inventory Control & Asset Mgt. – Fixed Assets(Series)
		17	Homeland Defense – Water Utility	17	Homeland Defense – expenditure reimbursement		
7	INTEGRITY UNIT	7	INTEGRITY UNIT	7	INTEGRITY UNIT	7	INTEGRITY UNIT
Austin Energy Projects:							
8	Power Generation – Fayette Efficiency & Safety	19	Power Generation – Fayette Emissions	19	AE Revenue Audits – Conservation Rebates		TBD
8	Power Generation – STP Contract Compliance	19	Power Generation – STP EPA Compliance	19	AE Revenue Audits – Meter Readings		
8	Survey of Strategic Planning Risks – CIP planning	19	Survey of Strategic Planning Risks – Risk Mitigation		TBD		
8	AE Revenue Audits – Chiller Billings		TBD				
8	Wholesale Marketing - ERCOT Billing - Report & Close-Out						
Follow-Up Projects:							
9	EMS Safety Audit	20	Citywide Fleet Maintenance & Air Quality Audit		TBD		TBD
9	Austin Energy Green Choice Audit		TBD				
9	Solid Waste Services Safety Audit - Report & Closeout						
Assistance Projects:							
10	Assistance to Council	10	Assistance to Council	10	Assistance to Council	10	Assistance to Council
		21	EGRSO Performance Measures (or)	21	Control Self-Assessment for Support Services		TBD
		21	TPSD Planning - Performance Measures				

Series Projects

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

Results: Potential CY 2005 – CY 2007 Projects

Performance Strategies: Results Projects	PROJ HOURS TO COMPLETE	Comments
Ongoing Identification of High Risk Issues (Third year in three-year cycle) <ul style="list-style-type: none">Continue risk assessment of one-third of City operations, focusing in CY05 on Community Services and Support Services departments.		
Economic Growth & Redevelopment Services (EGRSO) Audits <ul style="list-style-type: none">Contract Management Controls: Assess ability to monitor, audit, and assess performance of long-term contracts that involve multiple departments e.g. Law, Real Estate, and EGRSO.		
Economic Growth & Redevelopment Services (EGRSO) Audits <ul style="list-style-type: none">Economic Development Incentives: Determine payback on economic development incentives.		Safeguards would be taken to prevent potential independence conflict if OCA provides assistance with EGRSO performance measures. (p. 21)
Public Safety Service Delivery Model Audits – Fire <ul style="list-style-type: none">Determine the extent to which other cities using the “Quint and Squad” models have experienced employee safety issues.		
Public Safety Service Delivery Model Audits – Police <ul style="list-style-type: none">Determine economic and public safety impacts of adopting alternative staffing models.		
Records Management <ul style="list-style-type: none">What are the potential costs and/or vulnerabilities that exist in the City’s implementation of records management controls?How is the City addressing electronic records in its implementation of records retention policies?		

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

Results: Potential CY 2005 – CY 2007 Projects, continued

Performance Strategies: Results Projects	PROJ HOURS TO COMPLETE	Comments
Neighborhood Planning Interrelationships:		
<ul style="list-style-type: none">Identify potential problems with neighborhood planning and implementation, and analyze their interactive effects among NPZD, TPSD, PWD, WPDR. Recommend adaptive responses to any defective controls.		
Small and Minority Business Development		
<ul style="list-style-type: none">Evaluate unity of command and identify duplication of effort and/or contradictory policies/processes relating to MBE/WBE business development and the design of a single point of entry for small business development.Assess the impact of the land development code on small businesses and the City's efforts at reducing these impacts to support small business development.		
Development Review, Permitting and Inspection Service Delivery Model:		
<ul style="list-style-type: none">Assess process flow and controls to determine whether compliance with environmental protections in the land development code is ensured while providing improved customer service.		Alternative option is to provide assistance. (p.21)

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

Economy/Efficiency & Revenue Accountability: Potential CY 2005 – CY 2007 Projects

Performance Strategies: Economy Projects	PROJ HOURS TO COMPLETE	Comments
Review of Pension Payments to Deceased Persons		
<ul style="list-style-type: none">• Determine whether the City is paying pensions to people who are deceased.• Determine whether improper payments can be recovered.		

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

I.T. & Information Availability: Potential CY 2005 – CY 2007 Projects

Performance Strategies: Information Projects	PROJ HOURS TO COMPLETE	Comments
Council information needs		
<ul style="list-style-type: none">• What performance information is needed by Council and what needs are being met?• What financial information is needed by Council and what needs are being met?• Evaluate the timeliness, relevance, and credibility of selected information provided to Council through the Request for Information (RFI) process.		
Budget Document		
<ul style="list-style-type: none">• Does the budget document provide accurate, complete, consistent, and useful information on the City's budget for use by decision makers?		
E-Government Implementation		
<ul style="list-style-type: none">• How does the City of Austin compare to other major cities in implementing E-Government solutions to City service delivery?• How easy is it for a citizen to obtain X (example) information?• What functions can government do over the internet?		

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

Compliance & Safeguarding: Potential CY 2005 – CY 2007 Projects

Performance Strategies: Compliance and Safeguarding	PROJ HOURS TO COMPLETE	Comments
Inventory Control – Consumables (Series)		
<ul style="list-style-type: none">Determine vulnerability to theft or loss at locations where City consumables are stored and distributed, by assessing controls, quantifying actual losses, and recommending ways to prevent future losses. <i>Example locations:</i><ol style="list-style-type: none">Primary Care pharmaciesEMS commodities, including pharmaceuticalsWater Utility warehousesAustin Energy warehousesPARD supply/equipment facilities		
Inventory Control & Asset Management – Fixed Assets (Series)		
<ul style="list-style-type: none">Determine whether specific fixed assets suffer undue degradation and depreciation through insufficient custodianship. <i>Examples:</i><ol style="list-style-type: none">Storm drainsStreet signsDetermine whether obsolete assets are appropriately disposed of or retired in selected departments.		
Homeland Defense		
<ul style="list-style-type: none">What is our water utility's vulnerability to terrorist threat? (partnered with EPA)		
Homeland Defense		
<ul style="list-style-type: none">How much of homeland defense expenditures have been reimbursed versus unreimbursed?		

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

Compliance & Safeguarding: Potential CY 2005 – CY 2007 Projects, continued

Performance Strategies: Compliance and Safeguarding	PROJ HOURS TO COMPLETE	Comments
Watershed Protection <ul style="list-style-type: none">Determine the extent of the City's ability to implement the National Pollutant Discharge Elimination System Permit requirements and identify any impediments to full implementation.		Not recommended at this time. Initial indications are that vulnerability is low.

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

Austin Energy: Potential CY 2005 – CY 2007 Projects

Performance Strategies: Compliance and Safeguarding	PROJ HOURS TO COMPLETE	Comments
Austin Energy Power Generation Audits – Fayette		
<ul style="list-style-type: none">Determine whether LCRA and AE are properly measuring and reporting sulfur dioxide (SO₂) and NOx emissions at the Fayette Power Project.		
Austin Energy Power Generation Audits – STP		
<ul style="list-style-type: none">Determine whether the South Texas Nuclear Project is being operated in compliance with EPA requirements.		
Survey of Strategic Planning Risks – Risk mitigation		
<ul style="list-style-type: none">How do AE's various risk mitigation strategies compare to other public utilities? (e.g., debt management, generation capacity reserve, hedging transactions, self-insurance)		
Austin Energy Revenue Audits		
<ul style="list-style-type: none">Are rebates for conservation programs properly handled?		
Austin Energy Revenue Audits		
<ul style="list-style-type: none">Are meter readings performed in compliance with contract terms?		

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

Follow-Up: Potential CY 2005 – CY 2007 Projects

Performance Strategies: Follow-Up	PROJ HOURS TO COMPLETE	Comments
Citywide Fleet Maintenance & Air Quality		
<ul style="list-style-type: none">Verify reported implementation status of selected recommendations from 2001 audit of Fleet Maintenance and Air Quality Impacts.		

OFFICE OF THE CITY AUDITOR
Corporate Risk Services Program

Assistance: Potential CY 2005 – CY 2007 Projects

Performance Strategies: Assistance	PROJ HOURS TO COMPLETE	Comments
Economic Growth & Redevelopment Services Office (EGRSO) <ul style="list-style-type: none"> Assist EGRSO in strengthening the relevance of performance measures for its various activities. 		See related audit project (p.13).
Transportation, Planning, & Sustainability Department: <ul style="list-style-type: none"> Performance Measure Development for Planning Functions: Assist TPSD in developing performance measures for its planning functions. 		
Control Self-Assessment in Support Services: <ul style="list-style-type: none"> Facilitate Control Self-Assessment in Selected City Departments: Partner with management to assess controls and identify recommended improvements in support service areas that have experienced significant turnover, reorganization, or staffing cuts. <ul style="list-style-type: none"> Treasury CTM WPDR financial monitoring & budgeting Other selected areas formerly supported by ISS 		
Development Review, Permitting and Inspection Service Delivery Model: <ul style="list-style-type: none"> Provide expertise and assistance in the reengineering of service delivery models, assessing process flow and controls to ensure compliance with environmental protections in the land development code while providing improved customer service. 		Assistance option not currently programmed in multi-year outlook. See audit option (p.14).